

REMARKS

This Amendment is filed in response to the Final Office Action mailed March 19, 2007. In this Amendment, claims 1-21 are canceled and claims 22-45 are unchanged. Following entry of this amendment, claims 22-45 shall be pending.

Claims 1-21 have been canceled without prejudice and therefore it is believed that the rejections of these claims asserted in the March 19, 2007 Final Office Action are moot. The Applicant reserves the right to pursue prosecution of these claims in a related application. Claims 22-45 remain pending and are believed to be patentable over the previously cited prior art. For example, neither U.S. Patent No. 4,353,436 to *Rice et al.* (*The Rice et al. Patent*) nor U.S. Patent No. 2,187,390 to *Anderson et al.* (*The Anderson et al. Patent*) disclose a cargo area used to receive an off-road vehicle, a door used as a ramp to move the off-road vehicle into and/or out of the cargo area, or an upper bed positioned over a lower bed as claimed in claim 22. Therefore, it is believed that pending claims 22-45 are in condition for allowance.

CONCLUSION

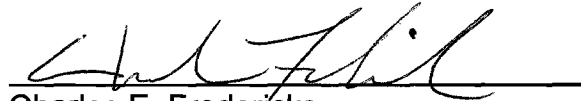
In view of the foregoing, it is submitted that pending claims 22-45 are now in condition for allowance. Hence an indication of allowability is hereby requested.

If for any reason direct communication with Applicants' attorney would serve to advance prosecution of this case to finality, the Examiner is cordially urged to call the undersigned attorney at the below listed telephone number.

The Commissioner is authorized to charge any additional fee which may be required in connection with this Amendment to deposit account No. 50-2809.

Respectfully submitted,

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